

Report of Management on GlobalPhone Corp.'s compliance with Federal Communications Report and Order, In the Matter of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CC Docket No. 96-128. Report and Order, FCC 03-325 (released Oct 3, 2003)(hereinafter "FCC Order")

GlobalPhone Corp. Management has reviewed the FCC Order and has performed an analysis and evaluation of its compliance with said requirements. Based on the review, Management represents that GlobalPhone Corp is in compliance with the FCC Order's requirements, as noted below:

1. GlobalPhone has set policies and procedures to accurately track payphone originated calls to their completion.
2. GlobalPhone has assigned respective individuals within the corporation the duty of being responsible for call tracking, compensating, and resolving disputes with regards to payphone originated calls. GlobalPhone has retained the services of Atlantax Systems, Inc. as its clearinghouse to disburse payments on GlobalPhone's behalf. They may be reached at 770-458-1050 ext 144.
3. GlobalPhone has set up monitoring programs to evaluate all data and track completed payphone records from origination of the call through the payphone compensation process.
4. GlobalPhone has set up internal procedures in order to ensure no software, personnel or network changes affect any ability to monitor and track pay phone originated calls.
5. GlobalPhone has developed a program that creates the compensation file that is sent to Atlantax Systems, Inc. That file segregates calls based on 8xx access and payphone ANI info digits.
6. GlobalPhone has developed procedures to ensure the call data is sent in the required format and reports as needed by Atlantax, Systems, Inc.
7. GlobalPhone will use Atlantax Systems, Inc to resolve any disputes regarding multiple ANI ownership claims. Any under compensation disputes will be handled internally by the GlobalPhone employee assigned responsibility.

8. GlobalPhone has assigned the services of MillerMusmar, Certified Public Accountants, who have concluded GlobalPhone's compliance to the nine factors in the FCC Order.
9. The following is a summary of the process GlobalPhone utilizes in implementing and compensating Pay Phone Service Providers:
 - A. PayPhone originated calls are identified by 8, 08, 70 and 27 as the ANI info digit.
 - B. Completed calls are identified by call detail records showing answer supervision from GlobalPhone switch's.
 - C. Incomplete calls are identified by a lack of call detail records from GlobalPhone switch's.
 - D. Each Month a file of pay phone originated calls will be sent to Atlantax Systems, Inc. Atlantax Systems, Inc will review the file for accurateness and hold same until the end of the quarter. Each quarter, Atlantax will process the previous three months files and identify the owners as well as send GlobalPhone a funds request. Upon receipt of the wire, Atlantax will wire or send checks to the appropriate Pay Phone Service Providers with reports detailing the ANI, the 8xx origination number, the number called and the amount due.

Regards,

Daniel Prevatte
Director Of Operations
GlobalPhone Corp.

Date: Dec 8, 2004